## SIKKIM



## GOVERNMENT

## GAZETTE

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Gangtok

Friday 29th December, 2017

No. 693

## GOVERNMENT OF SIKKIM FINANCE, REVENUE AND EXPENDITURE DEPARTMENT COMMERCIAL TAXES DIVISION GANGTOK

No. 70/2017-State Tax

Dated: 21st December, 2017

### **NOTIFICATION**

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby makes the following rules further to amend the Sikkim Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Sikkim Goods and Services Tax (Fourteenth Amendment) Rules, 2017.
- (2) They shall come into force on the date of their publication in the Official Gazette.
- 2. In the Sikkim Goods and Services Tax Rules, 2017, -
  - (i) in FORM GSTR-1, for Table 6, the following shall be substituted, namely:-
  - "6. Zero rated supplies and Deemed Exports

GSTIN of recipient	lnv	Invoice details		Shippingbill/ Bill of export	ngbill/ export	lni	Integrated Tax	ax	)	Central Tax	×	State	State / UT Tax	×	Cess
	No.	Date	Date Value	Z 0.	Date	Rate	Rate Taxable Amt.	Amt.	Rate	Taxable value	Amt	Rate	Rate Taxable Amt	Amt	
<b>-</b>	N	3	4	5	6	7	8	9	10	11	12	13	14	15	16
6A. Exports	ts														
·															
6B. Supplies made to SEZ unit or SEZ Developer	ies ma	ade to	SEZ u	nit or S	SEZ De	veloper								:	
	·														
6C. Deemed exports	ed ex	ports													
															ä
															j

## $\equiv$ in FORM GST RFD-01,-

- in Table 7, in clause (h), for the words "Recipient of deemed export", the words "Recipient of deemed export supplies/ Supplier of deemed export supplies" shall be substituted;
- after Statement 1, the following Statement shall be inserted, namely:-

**(b)** 

"Statement 1A [rule 89(2)(h)]
Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

	_	-	No.
		7	in [
	2	N <sub>o</sub>	Detail vard
	3	Date	s of inve supplies
	4	Taxable Value	Details of invoices of inward supplies received
	5	Integrated Tax	Tax paid on inward supplies Details of invoices of outward supplies issued
	6	Central Tax	on inward
	7	State/ Union territory Tax	supplies
	8	No. Date	Detai outwar
	ý	Date	Details of invoic outward supplies
	10	Taxable Value	ices of s issued
	11	Integrated Tax	Tax paid on outward supplies
	12	Central Tax	n outward
)), )	13	State/ Union territory Tax	Supplies

<u>0</u> after Statement 5A, the following Statement shall be inserted, namely:-"Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

			<u>s</u>
	1	,	SI. No.
	2	No	Details of in case Details in case
	3	Date	of invoices refund is of invoice refund is
	4	Taxable Value	Details of invoices of outward supplies in case refund is claimed by supplier/ Details of invoices of inward supplies in case refund isclaimed by recipient
	5	Integrated Tax Central Tax	
	6	Central Tax	
	7	State /Union Territory Tax	Tax paid
;	8	Cess	

<u>a</u> for the DECLARATION [rule 89(2)(g)], the following shall be substituted, namely:-

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.	In case refund claimed by recipient 🗌	(For recipient/supplier of deemed export)	"DECLARATION [rule 89(2)(g)]  (For recipient/supplier of deemed export)  In case refund claimed by recipient   I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.
(For recipient/supplier of deemed export) In case refund claimed by recipient □	(For recipient/supplier of deemed export)		"DECLARATION [rule 89(2)(g)]

## UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name -

Designation / Status";

- (iii) in FORM GST RFD-01A,-
- in Table 7, in clause (g), for the words "Recipient of deemed export", the words "Recipient of deemed export supplies/ Supplier of deemed export supplies" shall be substituted; (a)
- after the DECLARATION [rule 89(2)(f)], the following shall be inserted, namely:-**(**p)

# "DECLARATION [rule 89(2)(a)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient

for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with espect to the said supplies.

In case refund claimed by supplier

hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name -

Designation / Status

ų,

## UNDERTAKING

section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded. I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of

Signature

Name -

Designation / Status";

<u>ි</u> after Statement 1, the following Statement shall be inserted, namely:-

# "Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

			<u>No</u> <u>S</u>
	2	Z o	Deta inward
	3	Date	Details of invoices of ward supplies receive
	4	Taxable Value	SI. Details of invoices of No. inward supplies received
	ហ	Integrated Tax	Tax paid on inward supplies Details of invoices of outward supplies issue
	6	Central Tax	on inward
	7	State/ Union territory Tax	supplies
	8	No.	Detai outwar
	9	Date	Details of invoic outward supplies
	10	Taxable Value	pices of s issued
	11	Integrated Tax	Tax paid on outward supplies
	12	Central Tax	on outward
31. 1	13	State/ Union territory Tax	supplies

<u>a</u> after Statement 5A, the following Statement shall be inserted, namely:-

"Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

	_		SI. No.
	2	No.	Details in case Details .in case
	з	Date	of invoices refund is of invoice of invoice refund is
	4	Taxable Value	SI. No. Details of invoices of outward supplies in case refund is claimed by supplier/ Details of invoices of inward supplies in case refund isclaimed by recipient
	5	Integrated Tax Central Tax	
	6	Central Tax	
	7	State /Union Territory Tax	Tax paid
,39	8	Cess	

Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
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